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LAW OFFICES
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May 5, 2011

VIA ELECTRONIC FILING

Ms. Cynthia T. Brown
Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, SW
Washington, D. C. 20423

Dear Ms. Brown:

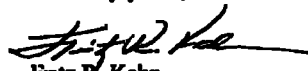
This refers to Docket AB-1074 (Sub-No. 0X), Lassen Valley Railway LLC--
Petition for Exempt Abandonment--in Washoe County, NV, and Lassen County, CA, and
to the Petition for Abandonment Exemption filed by Lassen Valley Railway LLC on
April 20, 2011.

The line proposed to be abandoned extend between Milepost 338.33 near
Flanigan, Washoe County, Nevada, and Milepost 360.10 near Wendel, Lassen County,
California. The milepost near Wendel inadvertently was incorrectly shown as Milepost
359.25 on pages 1, 4 and 7 of the Petition. Additionally, the U.S. Postal Zip Code which
the line traverses was inadvertently shown as 96135, rather than 96136, on page for of the
Petition.

I regret these typographical errors and apologize for any inconvenience they may
have occasioned.

A copy of this letter is being mailed to Mr. Robert Alan Kemp.

Sincerely yours,


Fritz R. Kahn